

Exhibit B

Donald B. Fogle C.P.A.

January 14, 2013

Mr. James A. Knauer
Trustee for Eastern Livestock Co., LLC
Kroger, Gardis & Regas, LLP
111 Monument Circle, Suite 900
Indianapolis, IN 46204-5125

Dear Mr. Knauer:

Thank you for choosing me to assist you with your accounting needs. This letter confirms the arrangements agreed upon by us for various accounting work to be performed.

Background

A need to develop an accounting and reporting system to track the payment of claims and expenses associated with the liquidation of the assets of the estate of Eastern Livestock Co., LLC.

My Approach

I will develop, implement and maintain a system that will track the claims and the distributions of funds to settle those claims by multiple sources.

I will develop and prepare reports for the Trustee to provide information required in regards to the distribution of funds.

I will assist in the preparation of the U.S. Trustee Basic Monthly Operating Report.

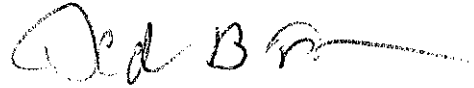
I will reconcile your bank accounts as instructed. However, I will not have the authority to write or sign checks, transfer funds or make deposits,

Any financial reports that you require will be compiled by me and accompanied by the necessary cover letter. I will not be independent as to these reports. All information included in these reports is a representation of trustee and not Donald B. Fogle, C.P.A. Additional engagement letters may be required before I can issue these reports.

My engagement cannot be relied on to disclose errors, irregularities, or illegal acts, including fraud or defalcations that may exist. However, I will inform the appropriate level of management of any material errors that come to my attention and any irregularities or illegal acts that come to my attention, unless they are clearly inconsequential.

I appreciate the opportunity to provide these services. My fees are \$110 per hour plus out of pocket expenses. I will bill you on a semi-monthly basis. A retainer of \$2,200 will be required. Should these arrangements be acceptable to you, please print and sign a copy of this letter and return it to me.

Very truly yours,

A handwritten signature in black ink, appearing to read "D B Fogle", with a long horizontal flourish extending to the right.

Donald B. Fogle C.P.A.

Accepted by:

Mr. James A. Knauer

Trustee for Eastern Livestock Co., LLC

Date